

**REPORT  
 HIGHLIGHTS**  
**PERFORMANCE AUDIT**

**Our Conclusion**

Cartwright Elementary School District compares favorably to its peer districts in operational efficiencies, but not as well in student achievement with AIMS test scores lower than the peer district and state averages. The District generally operates efficiently with administration and food service costs similar to peer averages and plant operations costs lower than peer averages. However, the District needs to improve its transportation program's efficiency because its per-mile costs were high and it subsidized the program by \$1.4 million. The District also needs to implement a required bus preventative maintenance program, address inadequate IT controls over its accounting and student information systems, and ensure that it spends Classroom Site Fund monies appropriately.

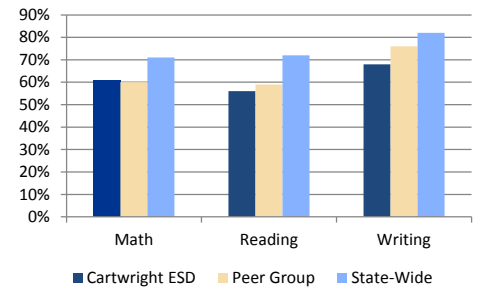


**2010**

**Student achievement lower than peer districts'**

In fiscal year 2009, Cartwright ESD's students' AIMS scores were lower than those of peer districts and state averages. In that fiscal year, 13 of the District's 22 schools met "Adequate Yearly Progress" (AYP) for the federal No Child Left Behind Act. However, 9 schools did not meet AYP because some of their students did not demonstrate sufficient academic progress.

**Percentage of Students who Met or Exceeded State Standards (AIMS)  
 Fiscal Year 2009**



**District generally operates efficiently**

In fiscal year 2009, Cartwright ESD operated efficiently overall with administrative and food service costs similar to peer districts and plant operation costs that were 12 percent less per pupil and 9 percent less per square foot. Plant costs were lower because building space was used efficiently and repairs and maintenance work were mostly done in-house. Although per-pupil transportation costs were lower than the peer average, the \$5.45 cost-per-mile was 15 percent higher, indicating changes could be made to improve the program's efficiency.

The District's instructional support

services costs were 22 percent more per pupil because the District chose to provide increased training and support for its less experienced teachers to help improve student achievement.

**Expenditures by Function  
 Fiscal Year 2009**

Per Pupil	Cartwright ESD	Peer Group Average
Administration	\$641	\$655
Plant operations	681	776
Food service	487	491
Transportation	149	274
Instructional Support	626	511

**Improvements needed to reduce transportation program costs**

In fiscal year 2009, Cartwright ESD's transportation costs were 24 percent lower per rider than the peer districts' average, but 15 percent higher per mile. Also, the District spent \$1.4 million more on its transportation program than it received in state transportation aid. Because of the higher per-mile costs and the subsidy, auditors looked at factors that may have

contributed to the higher costs. The higher per-mile costs are due in part to driving fewer miles, on average, than peer districts, which is typical of more densely populated districts like Cartwright.

However, several other factors also contributed to the District's higher costs. First, the District paid its bus drivers and

bus aides an average of 1 to 1.25 hours per day for unproductive time not spent driving or performing driving-related duties.

Second, although the District's bus routes were marginally efficient overall, its routes for transporting 6th graders were inefficient, filling buses to only 63 percent of capacity with some routes filling buses to less than 50 percent of capacity.

Third, the District did not conduct systematic preventative maintenance on its buses, which may

have contributed to its exceptionally high repair and maintenance costs. In fiscal year 2009, the District's per-mile repair and maintenance costs were more than double the peer districts' average.

**Recommendation**—The District should eliminate bus driver and bus aide unproductive time, consider improving the 6th-grade bus routes' efficiency, and implement a bus preventative maintenance program.

## District lacks sufficient IT controls to protect sensitive information

Cartwright ESD has weak password controls for its IT systems. For example, passwords for the accounting system can be as simple as one character, and the passwords never expire. In addition, the student information system has no lockout feature that prohibits access to the system after a number of failed login attempts.

The District also has inadequate procedures for ensuring that only current employees have access to critical IT systems. Although controls are in place to automatically disable accounts after 30 days of inactivity, auditors found 168 user accounts in the student information system, that were linked to former employees or to people not on a district staff listing.

Cartwright ESD also needs to address other IT

security issues. For example, the District cannot ensure that critical software updates are installed on district computers, and it does not monitor computers to ensure that unauthorized software is not installed. The District also does not have a written and tested disaster recovery plan. Such a plan would provide for continued operation in the event of equipment or system failure and protect sensitive and critical data.

**Recommendation**—The District should:

- Implement and enforce password requirements.
- Implement a process to review and remove inactive user accounts.
- Ensure critical updates are installed.
- Create a disaster recovery plan.

## Inappropriately spent some Classroom Site Fund dollars

In fiscal year 2009, the District spent almost \$200,000 in Classroom Site Fund (CSF) menu options monies for purposes other than those authorized by statute. According to statute, the CSF menu options monies for AIMS intervention and dropout prevention can be spent only for instructional purposes. However, the District used some CSF menu options monies to pay for food, field trips, police support, trophies, adult education

classes, and mugs and water bottles for its preschool program.

**Recommendation**—The District should ensure that CSF monies are spent according to statute and should reimburse the Classroom Site Fund for monies spent inappropriately.